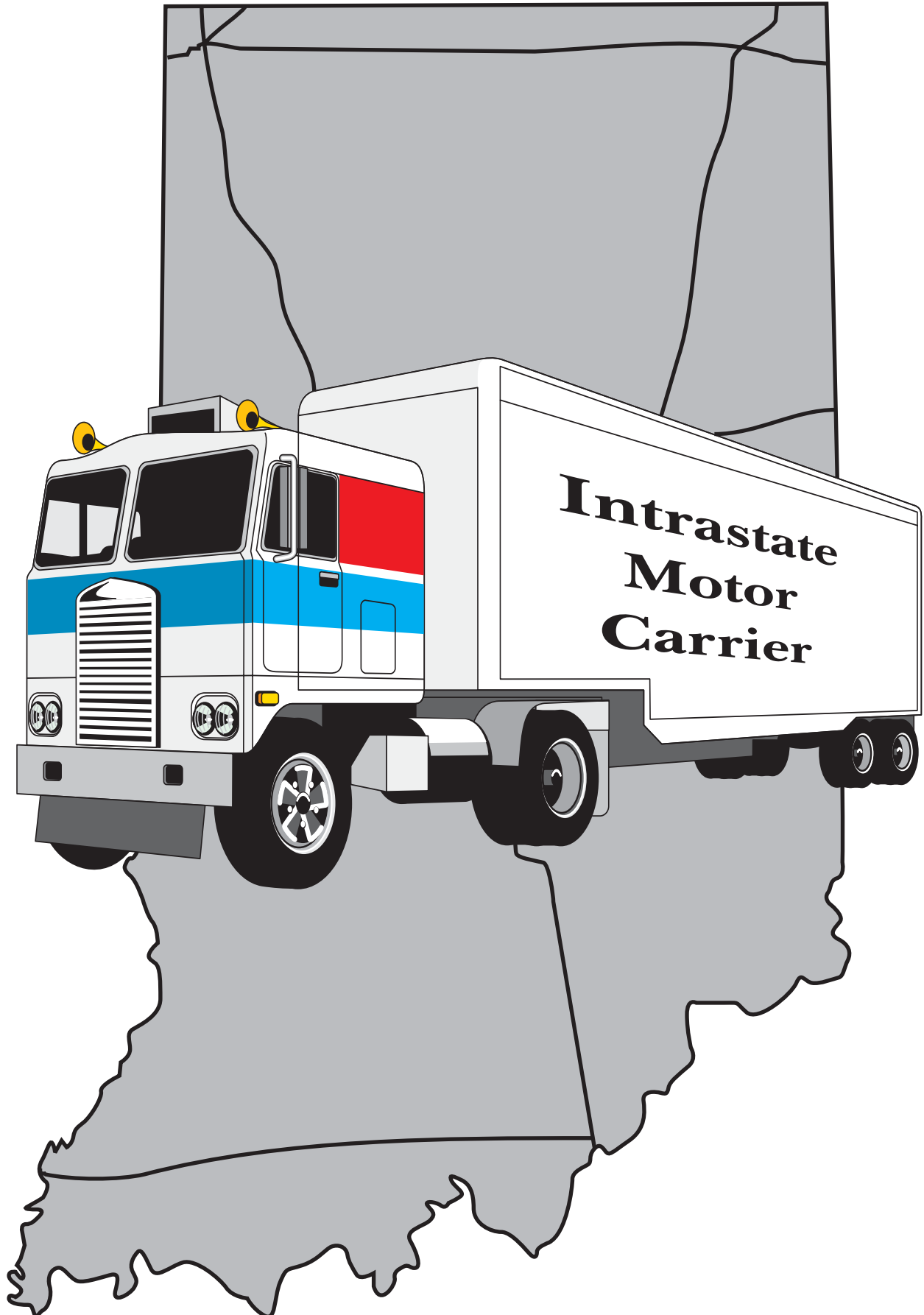


# Intrastate Motor Carrier



Information Handbook

SP 272  
(R2/7-05)

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The Indiana Department of Revenue's Motor Carrier Services Division's (MCSD) One Stop Shop offers our customers, the motor carrier industry, a variety of conveniences in conducting their business with the State of Indiana. The following options illustrate how the motor carrier can submit applications, transactions, permits, and filings for processing by the MCSD.

Mail: The customer mails the necessary documents to the appropriate unit for processing within the One Stop Shop.

The following address is the physical location of the Motor Carrier Service Division; please return mail in any self-addressed envelope provided by MCSD.

Motor Carrier Services Division  
**ATTN:**  
5252 Decatur Boulevard, Suite R  
Indianapolis, IN 46241

Please designate the appropriate unit on the attention line (**ATTN:**) when using the address shown above. Some examples are: IRP, IFTA/MF, SSRS, OS/OW Permits, etc.

Customer Service Center: The customer personally submits the necessary documents to a One Stop Shop professional team member for processing in our facility.

The Customer Service Center is located at the physical address shown above. The Center is located approximately 2 miles southwest of I-465 on S.R. 67 in the Ameriplex Complex.

Hours are 8:00 a.m. through 4:30 p.m. Monday through Friday excluding holidays\*. (\*See page 4)  
**(These hours are subject to change.)**

Facsimile: The customer faxes the necessary documents to the appropriate unit within the One Stop Shop. All unit fax numbers and telephone numbers are shown on page 4.

Credentials: Credentials will be mailed by Motor Carrier Services; however, the customer can designate one of the following options:

A delivery service (at customer expense);

or

"Pick-up" at the One Stop Shop facility.

Faxed credentials are permissible for specific units; please refer to the appropriate unit's information handbook for the availability of this option.

One Stop Shop forms may be downloaded by accessing the Motor Carrier Services Division's web page located at [www.state.in.us/dor](http://www.state.in.us/dor) or by fax through **Indiana Tax Fax** at (317) 233-2329.

Motor Carrier Services welcomes any questions or comments. The customer can contact the appropriate unit at the telephone or fax numbers listed below:

<u>Unit</u>	<u>Telephone</u>	<u>Fax</u>
Accounting	(317) 615-7232	(317) 615-7388
Commercial Drivers License	(317) 615-7335	(317) 821-2340/2341
DOT Physicals	(317) 615-7433	(317) 821-2340/2341
IFTA/Motor Fuel	(317) 615-7345	(317) 821-2337
IRP	(317) 615-7340	(317) 821-2335
Oversize/Overweight	(317) 615-7320	(317) 821-2336
Oversize/Overweight Insurance	(317) 615-7349	(317) 821-2339
Safety and Insurance	(317) 615-7350	(317) 821-2339
Super Loads	(317) 615-7325	(317) 821-2336
Titles	(317) 615-7330	(317) 821-2335
Voice Response Unit	(317) 615-7433	N/A

\* The Department of Revenue will be closed in observance of the following holidays:

New Year's Day	Columbus Day
Martin Luther King Day	Veterans Day
Good Friday	Thanksgiving
Memorial Day	Lincoln's Birthday
Independence Day	Washington's Birthday
Labor Day	Christmas

If any due date falls on a day in which the Motor Carrier Services Division is closed (including weekends), then the due date defaults to the next available business day.

Additional Information:

Indiana State Police  
Commercial Motor Vehicle Enforcement  
5252 Decatur Boulevard, Suite J  
Indianapolis, IN 46241  
(317) 615-7373  
(800) 523-2350  
Fax: (317) 821-2350  
Web address: [www.state.in.us/isp/cmv](http://www.state.in.us/isp/cmv)

Federal Office of Motor Carriers  
(Federal Department of Transportation)  
575 N. Pennsylvania, Suite 261  
Indianapolis, IN 46204  
(317) 226-7474  
(317) 226-5006  
Web address:  
[www.saferys.org/snpquery.asp](http://www.saferys.org/snpquery.asp)

Federal Heavy Vehicle Use Tax  
Internal Revenue Services  
PO Box 44211  
Stop 60 Group 11  
Indianapolis, IN 46244  
(800) 829-1040

This publication is for informational purposes and is intended to provide nontechnical assistance to the public. Every attempt has been made to provide information that is consistent with the appropriate statutes and rules; however, the Indiana Code should be consulted for specific concerns, or you should consult your tax attorney.

# Definitions

**Audit** means a physical examination of the records and source documents supporting the licensee's tax reports.

**Department** means the Indiana Department of Revenue.

**Carrier** means a person who operates or causes to be operated a qualified motor vehicle on any highway in Indiana.

**Fleet** means one or more vehicles.

**Lessee** means the party acquiring the use of equipment from another, with or without a driver.

**Lessor** means the party granting the use of equipment to another, with or without a driver.

**Motor Fuels** means all fuels used for the generation of power for propulsion of qualified motor vehicles.

**Person** means an individual, corporation, partnership, association, trust or other entity.

**Qualified Motor Vehicle** means a motor vehicle used, designed, or maintained for the transportation of persons or property or passenger vehicle that has seats for more than nine (9) passengers in addition to the driver and:

(1) having two axles and a gross weight or registered gross weight exceeding 26,000 pounds or 11,797 kilograms; or

(2) having three or more axles regardless of weight; or

(3) is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight or registered gross vehicle weight.

Qualified motor vehicle does not include recreational vehicles.

**Note:** A farm plated vehicle that travels out of Indiana must register in IFTA.

**Recreational Vehicle** means a vehicle such as a motor home, pickup truck with attached camper, or a bus when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle must not be used in connection with any business endeavor.

**Reporting Period** means a period of time consistent with the quarterly calendar periods of January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

**Revocation** means withdrawal of privileges by the Department.

**Suspension** means temporary withdrawal of privileges granted to the licensee by the Department.

**Temporary Decal Permit** means a decal permit issued by the Department to be carried in a qualified vehicle in lieu of the permanent annual decal. A temporary permit is valid for 30 days and is issued at the discretion of the Department.

## Definitions Continued

**Total Distance** means all miles or kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable.

**Weight** means the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

# Introduction

## Licensing Procedures

### Who is an Intrastate Motor Carrier?

Any person who operates a qualified motor vehicle on any highway in Indiana. Each vehicle must have an annual Motor Carrier Fuel Tax Permit.

### New License Application Procedures

Any motor carrier based in Indiana and operating one or more qualified vehicles must complete a Motor Carrier License Application in Indiana.

A carrier can request a Motor Carrier application by contacting the Department via telephone, in writing, TaxFax, Internet web site [www.state.in.us/dor](http://www.state.in.us/dor), or by walking in our Motor Carrier Division Service Center. The Motor Carrier application requests basic information about the carrier and carrier operations.

You must complete and submit the license application, including the annual fee of \$25.00, to us for processing. If any information is omitted from the license application, we will contact you. This will create delays in processing the application, so great care should be taken to complete it thoroughly and accurately. Once the application is processed by us, your motor carrier credentials will be issued.

### Renewal License Application Procedures

Each year we will issue pre-printed Motor Carrier Renewal Applications to all active license holders. The renewal application must be completed thoroughly and accurately while being returned no later than September 1 to insure that you receive your credentials on time.

**Note:** Renewal applications **cannot** be processed at District Offices located throughout Indiana. All applications must be processed at the Motor Carrier Services Division located in Indianapolis.

### Annual Fee

The annual fee is \$25.00, and it must be sent with the Motor Carrier application of the annual renewal application. All payments must be in United States funds via company check, money order, Visa, or MasterCard. We will then issue, at no additional cost, a decal for each qualified vehicle and one license card.



# Credentials

## Motor Carrier License

One Motor Carrier License will be issued to you after processing of your application or renewal. This original license card **must** be kept with the license holder's business records and a photocopy of the license card should be kept in the cab of each qualified vehicle. If you are found operating a qualified motor vehicle without a copy of the license card, you will be subject to citations and/or fines. The Motor Carrier License Card is valid from January 1 through December 31 of the calendar year.

## Motor Carrier Decals

The Department will issue motor carrier decals at no cost, based upon the decal order information on the license application. A decal will be issued for each qualified motor vehicle and must be placed on the exterior portion of the driver's side of the cab. Motor Carrier decals are valid from January 1 through December 31 of the calendar year and may be displayed one month prior to the effective date. However, if you choose to display renewal credentials prior to January 1, the current year's license card must also remain in the vehicle until January 1. Failure to display the motor carrier decals properly will subject the license holder to citations and/or fines.

Additional decals can be ordered at no cost throughout the year simply by contacting us.

## Temporary Decal Permits

Once you have received your original order of credentials from us, you may request a Temporary Decal Permit. If we approve your request, we will issue a temporary permit valid for 30 days, and will allow you to place another qualified vehicle in service immediately. The permit will be sent by facsimile to the license holder. The temporary decal permit and a copy of the original license card should be placed in the vehicle for which the temporary decal was issued. A Temporary Decal Permit will not be issued unless your account is in good standing.

When requesting a Temporary Decal Permit, we must have the following: Tax Identification Number, License Number, Year & Make of Unit, Vehicle Unit Number, and a Fax Number.

A permanent motor carrier decal(s) for the calendar year will be sent to you within 30 days.

# Reports

## Quarterly Reports

All license holders must file a Motor Carrier Quarterly Report. This quarterly tax report is where you calculate the amount of tax you owe, based on miles traveled and gallons of fuel consumed during the quarter. If you did not travel during the quarter, a zero return must be completed and submitted to us.

The due date for the quarterly reports is the last day of the month immediately following the close of the quarter for which the report is being filed:

Reporting Quarter	Due Date
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

**Caution:** Your return must be postmarked or hand delivered on/or before the due date to be considered timely. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is considered the due date. Penalty and interest charges will be applied to all late returns.

The following information is reported on your quarterly tax report:

- \* The total miles traveled by qualified motor vehicles, and
- \* The total gallons of fuel consumed by your qualified motor vehicles.

A preprinted Motor Carrier Quarterly Tax Report will be sent to all license holders at least (30) days prior to due date. Failure to receive the quarterly tax report does not relieve you from reporting obligations. Quarterly tax reports may be obtained from us.

**A quarterly tax report must be filed by every licensee even if the licensee does not operate or purchase fuel in a particular quarter.** If your account is in a revoked status, a quarterly tax report will not be issued, and you will have to contact us to request one.

# Reporting Requirements

## Measurement Conversion Table

Indiana Motor Carrier licensees are required to report gallons and miles based upon United States measurements. Metric conversion rates are:

1 Gallon = 3.785 Liters                      1 Liter = .2643 Gallons

1 Mile = 1.6093 Kilometers      1 Kilometer = .62137 Miles

(All numbers must be rounded to the nearest whole gallon or mile.)

## Penalty & Interest

When a licensee fails to file a tax report, files a late tax report, or fails to remit all of the tax due, the licensee will be charged penalty and interest. The penalty is the greater of \$50.00 or ten percent of the net tax due. Interest accrues at the rate of one percent per month. The interest should be calculated from the date the tax was due for each month or fraction thereof, until the month that the tax is paid.

## Assessments for Failure to File Reports

If the license holder fails, neglects, or refuses to file a Motor Carrier Quarterly Tax Report, we will assess the licensee for the tax, penalty, and interest. This assessment will be based on the best information available, including your past filing history. In the absence of adequate records, a standard of four miles per gallon will be used to determine fuel consumption and miles traveled. A \$300.00 civil penalty for each report will also be issued.

## Status Change to License

### License Cancellation

Simply not renewing your license does **not** mean that your license will be canceled. The license must be canceled by a written request from you, provided all reporting requirements and tax liabilities have been satisfied. Upon cancellation, you must return the original license card and all unused motor carrier decals to us. A final audit may be conducted by us upon cancellation of the license.

### License Suspension and Revocation

A Motor Carrier License may be suspended and /or revoked for any failure to comply with the provisions set by us, such as but not limited to:

- (1) failure to file a Motor Carrier Quarterly Tax Report,
- (2) failure to remit all taxes due, and/or
- (3) failure to pay and/or protest an audit assessment within the established time period

We will notify the Indiana State Police when a suspension or revocation has occurred or has been released.

### License Reinstatement

We may reinstate a suspended Motor Carrier License once the licensee files all required reports and remits all outstanding liabilities to us. We may require you to post a bond in an amount sufficient to satisfy any potential liabilities. A reinstatement fee of \$25.00 along with a reinstate application is required once your account has been revoked.

## Proportional Use Credit

### Proportional Use Credit

Certain vehicles may qualify for a Proportional Fuel Use Credit (PUC). Any carrier that files a Motor Carrier Fuel Tax return and has any vehicle(s) equipped with a Power Take Off (PTO) unit must be certified by us to qualify for/applying for the PUC. The credit applies only to gallons consumed in Indiana. You must maintain adequate records to support the credit, and you must file a claim for PUC (MCS-1789). **Caution:** This claim and a subsequent refund cannot be claimed on the quarterly return; rather, the previously mentioned MCS-1789 must be filed with the quarterly return.

To be certified, the carrier must complete the Proportional Use Credit Certification (PROP-1) and remit a one time fee in the amount of seven dollars (\$7.00). The carrier **must be certified before April 1** to claim a PUC for the first quarter of the same year and subsequent years.

The Claim for PUC (MCS-1789) **must** be filed with the quarterly tax return. The quarterly tax returns must be submitted with the proper payment and filed timely.

**Quarterly tax returns filed late (due date shown on the tax return) or failure to submit the quarterly tax return (MCFT-101) with payment will result in denial of your claim for credit.**

## Record Keeping Requirements

It is the license holder's responsibility to maintain records of **all** intrastate operations for qualified motor vehicles. The records must support the information reported on the quarterly tax report. The Individual Vehicle Mileage Record (IVMR) is an acceptable source document for recording vehicle distance information. Another acceptable source document is a trip report that must include:

- (1) the starting and ending date(s) of the trip;
- (2) the trip origin and destination, including city and state;
- (3) the routes of travel and/or beginning and ending odometer readings;
- (4) the total trip miles or kilometers;
- (5) the distance;
- (6) the vehicle unit number;
- (7) the vehicle fleet number;
- (8) the licensee's name; and
- (9) quarterly odometer readings are also an acceptable method to record miles for intrastate operations.

Part of your record keeping must include quarterly recaps for each vehicle. These summaries should contain at least the following information, *per vehicle*:

- Both taxable and nontaxable use of fuel.
- Distance traveled for taxable and nontaxable use.
- Distance recaps for each vehicle *for each jurisdiction* in which the vehicle is, or was, operated.

On board recording devices may be used, at the option of the carrier. Contact us for more details.

### Fuel Receipts

The license holder must maintain complete records of all fuel purchases. Separate totals must be compiled for each fuel type. Fuel types include: gasoline, gasohol, diesel, kerosene, liquefied petroleum gas (LPG), and compressed natural gas (CNG). The fuel records must contain:

- (1) the date of the purchase;
- (2) the name and address of the seller;
- (3) the number of gallons or liters purchased;
- (4) the type of fuel purchased;
- (5) the price per gallon or liter or total amount of sale;

- (6) the unit number of the vehicle into which the fuel was placed; and
- (7) the purchaser's signature.

Acceptable fuel receipts include an invoice, a credit card receipt, or automated vendor generated invoice or transaction listing, showing evidence of the purchase and the taxes paid. These records may be kept on microfilm/microfiche or other computerized or condensed record storage system that meets our requirements. We will not accept receipts that contain alterations or erasures.

### **Bulk Fuel Storage**

A license holder who maintains a bulk fuel storage facility may obtain credit for tax paid on fuel withdrawn from that storage facility if the following records are maintained:

- (1) the date of withdrawal;
- (2) the number of gallons or liters withdrawn;
- (3) the fuel type;
- (4) the unit number of the vehicle into which the fuel was placed; this must include all vehicles, both subject and non-subject; and
- (5) the purchase and inventory records to substantiate that tax was paid on all bulk fuel purchases.

### **Record Retention Period**

Adequate record keeping is important when seeking a refund or credit for tax paid fuel and is equally important to us to ensure compliance with the reporting and payment of all tax liabilities. The license holder must maintain records to substantiate information reported on the quarterly tax report. These records must be maintained for a period of four years from the due date of the return or the date that the return was filed, whichever is later. Records must be made available upon request. Failure to provide records demanded for the purpose of an audit extends the statute of limitations until the records are provided.

### **Penalty for Failure to Maintain Records**

You must retain the previously described records for a period of four (4) years from the date of filing the quarterly tax report. Noncompliance with any record keeping requirement may be cause for revocation of your license. Also, we may impose a penalty of 100% of the amount of tax due based on an estimated assessment.

# The Audit & Appeals Process

## Audit Selection

Any Indiana licensee may be selected for audit; however, 15% of audits will be selected from the smallest licensees, and 25% will be selected from the largest licensees. Unless problems are discovered on the quarterly returns, audits are selected randomly.

## Notification of Audit Date

Prior to conducting an audit, an auditor will contact you by telephone to arrange an acceptable date to begin the audit. At that time, the auditor will outline the time period to be audited and the records to be reviewed. To confirm the audit date, the auditor will send a follow up letter detailing the audit date, time periods to be audited, and record requirements.

## The Audit Conferences

At the beginning of the audit, the auditor will confer with you to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor will discuss with you the sample periods, sampling techniques, and any problem areas. A final conference will be held with you to explain the audit adjustment and future reporting practices.

## The Audit Results

An audit report will be sent to you after the written copy of the audit is processed through our audit review and billing processes. You will have 30 days to send a payment or to file a protest on an audit assessment. If a refund is due, it will be issued after any outstanding tax liabilities have been offset or satisfied.

## 30 Day Protest Period

You may appeal an audit finding by sending a written request for a hearing within 30 days of receipt of the original notice of tax due. If the hearing is not requested within 30 days, you have forfeited your protest period and the audit finding is final.

To protest an audit finding within 30 days of receipt of the original notice of tax due, your written protest should include the taxpayer's name, address, tax identification number, and a copy of the audit assessment. You should include a written explanation of your objections to the audit findings, and you should state that you would like a hearing. We may contact you to gather information and clarify issues prior to the hearing.

## Hearing Procedure

If you protest the assessment within 30 days and request a hearing, we will send written notice of the date, time, and place of the hearing at least 20 days prior to the hearing date. The hearing will be held in a timely manner, but may be rescheduled for a reasonable cause shown by either party. You may appeal in person and/or be represented at the hearing. However, a person may not represent you unless you are present at all times, or the person representing you has a properly executed power of attorney.





## **Notification of Hearing Results**

We will notify you in writing of the findings and rulings on the appeal.

## **The Tax Court**

If all administrative remedies have been exhausted and you are not satisfied with our findings, an appeal may be filed with the Indiana Tax Court. The Indiana Tax Court will hear the case as if no action had been taken by us. Therefore, the Indiana Tax Court will hear and consider all evidence presented by all parties.

# Sample Motor Carrier Application/Renewal Form MCFT-1



FORM MCFT-1  
State Form 49870  
(R5/2-05)

*Indiana Department of Revenue*

## **Intrastate Motor Carrier Fuel Tax Annual Permit Application and Renewal Annual Fee: \$25.00**

*Please print or type all information*

### **Section A**

1. Federal Identification Number: \_\_\_\_\_
2. If this business is currently registered for any Indiana tax under this ownership, enter your Indiana taxpayer identification number (TID): \_\_\_\_\_
3. Name and address of owner, partnership, corporation, or other entity.  
Name: \_\_\_\_\_  
Street: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
County: \_\_\_\_\_
4. Is this business registered as a nonprofit entity in Indiana? Yes ☐ No ☐
5. Type of business organization: ☐ Sole owner ☐ Partnership ☐ Corporation ☐ Government ☐ Other
6. All *corporations* must complete the following section, otherwise go to Line 7.
  - A. State of incorporation: \_\_\_\_\_
  - B. Date of incorporation: \_\_\_\_\_
  - C. State of commercial domicile: \_\_\_\_\_
  - D. If not incorporated in Indiana, enter the date you were authorized to do business in Indiana: \_\_\_\_\_
  - E. Accounting period and year ending date: \_\_\_\_\_
7. Name(s) of owners, partners, or corporate officers: (Attach a separate sheet if necessary)

Last Name	First Name	Title	Street	City	State	Zip	Social Security #
8. Name of contact person (owner, partner, or corporate officer): \_\_\_\_\_
9. Contact person's telephone number: ( \_\_\_\_\_ ) \_\_\_\_\_
10. Business trade name or D.B.A. name and address (PO Box number cannot be used as business location address):  
Name: \_\_\_\_\_  
Street: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
County: \_\_\_\_\_
11. Business location telephone number: ( \_\_\_\_\_ ) \_\_\_\_\_

# Sample Motor Carrier Application/Renewal Form MCFT-1

## Section B

Enter the mailing address where your quarterly tax returns should be sent.

Name:		
Street:		
City:	State:	Zip Code:

12. Check the type(s) of motor carrier operations in which you engage.
- |                                  |                                   |
|----------------------------------|-----------------------------------|
| <input type="checkbox"/> Common  | <input type="checkbox"/> Contract |
| <input type="checkbox"/> Private | <input type="checkbox"/> Exempt   |

13. Enter your *intra*state USDOT Number:

Check here if you are applying for a USDOT Number: ☐

14. Check the type(s) of fuel consumed by your Qualified Motor Vehicles:

☐ Diesel ☐ Gasoline ☐ Gasohol ☐ Natural Gas ☐ Propane ☐ Other

### Request for Decals

The decal must be placed on the driver's side door of each Qualified Motor Vehicle operated. Additional decals may be requested during the year.

15. Enter the number of decals needed for your Qualified Motor Vehicles:

**Applicant agrees, under penalty of perjury, that the information given on this Fuel Tax application is, to the best of their knowledge, true, accurate, and complete.**

**Note:** This form must be signed by an owner, partner, or corporate officer listed on the front of this application or by an authorized agent. If signed by an authorized agent, a properly completed power of attorney must be attached to this application.

Date:	Signature:	Title:
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Make your check for **\$25.00** payable to the Indiana Department of Revenue and mail it, along with this application to:

**Indiana Department of Revenue  
Motor Carrier Services Division  
PO Box 6081  
Indianapolis, IN 46206-6081  
(317) 615-7345**

# Sample Form MCFT-101 Quarterly Fuel Tax Report

FORM MCFT-101  
(R2/03-05)  
State Form 49063



## Indiana Department of Revenue INTRASTATE MOTOR CARRIER QUARTERLY FUEL TAX REPORT

**This report must be completed and filed, even if there was no activity.**

Telephone Number: (     ) \_\_\_\_\_

**Round your entries on Lines 1, 2, 4, and 5 to whole numbers.**

A. Do you maintain diesel storage in Indiana?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	If yes, list the members in the consolidated group:
B. Are you on permanent lease? If yes, indicate the carrier you are leased to:	<input type="checkbox"/>	<input type="checkbox"/>	_____ (Attach additional sheets if necessary)
C. Is this a consolidated Motor Carrier Fuel Tax Return?	<input type="checkbox"/>	<input type="checkbox"/>	D. Total number of qualified motor vehicles in Indiana this quarter: # leased _____ #owned _____

1.	Enter the total miles operated in Indiana by all subject vehicles powered by motor fuel .....	1	
2.	Enter the total gallons of motor fuel consumed by subject vehicles in Indiana .....	2	
3.	Determine the average miles per gallon (MPG). Divide Line 1 by Line 2. Round to two decimal places (0.00) and enter here .....	3	
4.	Enter the total taxable miles operated in Indiana, including all toll road mileage .....	4	
5.	Determine the total gallons of motor fuel consumed in Indiana. Divide Line 4 by Line 3 and enter here .....	5	
6.	Calculate your combined motor carrier fuel tax and surcharge liability. Multiply Line 5 by 0.27 .....	6	
7.	Enter your fuel tax credits. <i>Note that the credit schedule on the back of this return must be completed if you are claiming credits.</i> Multiply the total gallons from Line G _____ x 0.16 .....	7	
8.	Enter the adjusted tax due. Line 6 minus Line 7. If a refund is due, skip this line and go to Line 9 .....	8	
9.	Gross refund due. Line 7 minus Line 6. If your return is late, complete Line 10 .....	9	
10.	If your return is filed (postmarked) after the due date, or the total tax is not sent on time, add a penalty of 10% of Line 8 or \$50.00, whichever is greater. <i>Note that a penalty of \$50.00 is due if your return is filed late, even if no tax is due.</i> .....	10	
11.	If your return is filed (postmarked) late, add interest .....	11	
12.	Net refund requested. Line 9 minus any amount shown on Line 10 .....	12	
13.	Amount due. Add Lines 8, 10, and 11 .....	13	

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct, and complete. I further declare that copies of fuel tickets are on file at the address indicated above for all fuel reported on this return.

\_\_\_\_\_  
Signature of Corporate Officer or Owner

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone Number

**Fuel Tax Credit Schedule:** Complete this schedule if you entered any amounts on Line 7 of Form MCFT-101. A fuel tax credit is available if you paid Indiana fuel or gasoline excise tax on fuel that was used to operate the qualified motor vehicles being reported this quarter. **Do not include fuel withdrawn from bulk storage if the bulk storage facilities are not located in Indiana or no Indiana fuel tax has been paid on the fuel.** If you include gallons from out of state bulk storage and/or gallons on which no Indiana fuel tax was paid, you will be assessed the tax plus penalty and interest.

**Line A:** Enter the total gallons of gasoline and/or gasohol that was withdrawn from your Indiana bulk storage and placed into the fuel supply tank of your commercial motor vehicles during this quarter.

**Line B:** Enter the total gallons of gasoline and/or gasohol that was purchased at Indiana service stations and placed into the fuel supply tank of your commercial motor vehicles during this quarter.

**Line D:** Enter the total gallons of special fuel (diesel, #1, etc.) that was withdrawn from your Indiana bulk storage and placed into the fuel supply tank of your commercial motor vehicles during this quarter. Note that Indiana fuel excise tax should have been paid to the supplier; if it was not, do not take this credit.

**Line E:** Enter the total gallons of special fuel (diesel, #1, etc.) that was purchased at Indiana service stations and placed into the fuel supply tank of your commercial motor vehicles during this quarter.

**Line G:** Add Lines C and F and enter the total here. These are the total gallons of Indiana fuel on which you have already paid Indiana excise taxes. Carry these gallons to Line 7 on the face of this return and calculate your credit at 0.16 per gallon.

Fuel Tax Credit Schedule		Tax Paid Gallons Withdrawn From Your Bulk Storage		Tax Paid Gallons Purchased From Others (Service Stations)		Subtotal A + B = C D + E = F
Gasoline Gasohol	A		B		C	
Special Fuel (Diesel, #1, etc.)	D		E		F	
<b>Total Whole Gallons, Tax Paid</b> (Carry this amount to the front of the return for Line 7 calculations)					G	

**Proportional Use Credits:** If you operated vehicles in Indiana this quarter and they qualify for a proportional use credit, you may file a claim for refund on Form MCS-1789. CAUTION: Do not attempt to claim your proportional use credit on this form.

**Alternative Fuel Credits:** If you operate commercial motor vehicles that consume alternate fuel (LPG, CNG, etc.), contact our office for specific instructions for claiming credits for those taxes paid.

Mail your completed form and payment to:

**Indiana Department of Revenue  
PO Box 6081  
Indianapolis, IN 46206-6081**

**FOR OFFICE USE ONLY**

MF 89 APP <input type="checkbox"/>	W/CHG <input type="checkbox"/>	DISAPP <input type="checkbox"/>	GA110L <input type="checkbox"/>	615 <input type="checkbox"/>	MB <input type="checkbox"/>
Refund Amount			Billing Amount		
Explanation: _____					
Examiner: _____			Date: _____		

# Thank You For Keeping Indiana Highways Safe

